

9C.

[(A-1) UPON THE DISCRETION OF THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF ANY COUNTY OR THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY, OR THE MAYOR AND COUNCIL, BY WHATEVER NAME KNOWN, OF ANY OTHER CITY, THE GOVERNING BODY MAY, BY RESOLUTION OR ORDINANCE, PROVIDE FOR TAX CREDITS AGAINST THE AMOUNT OF ANY STATE, COUNTY, OR CITY REAL OR TANGIBLE PERSONAL PROPERTY TAXES LEVIED AGAINST PROPERTY OWNED BY NONPROFIT COMMUNITY CIVIC ASSOCIATIONS OR CORPORATIONS, WHICH PROPERTY IS DEVOTED TO AND USED EXCLUSIVELY FOR COMMUNITY, CIVIC, EDUCATIONAL, OR LIBRARY PURPOSES, AND WHERE SUCH USE IS NOT CONTINGENT UPON THE PAYMENT OF DUES TO THE ASSOCIATION OR CORPORATION OR UPON THE PAYMENT OF FEES OR OTHER COMPENSATION IN RETURN FOR ADMISSION TO OR USE OF THE PROPERTY. AS USED IN THIS SUBSECTION, "DUES" OR "FEES OR OTHER COMPENSATION" DO NOT INCLUDE ASSESSMENTS EXACTED BY THE ASSOCIATION OR CORPORATION SOLELY FOR THE IMPROVEMENT OR MAINTENANCE OF THE ROADS, PROPERTY, OR OTHER FACILITIES OF THE COMMUNITY.]

SECTION 3. AND BE IT FURTHER ENACTED, That Sections 9C (f) and (j-2) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and they are hereby repealed:

[(f) In Calvert County and Carroll County, from county taxation only, real property owned by a nonprofit community or civic improvement association or corporation, which is devoted to and used exclusively for community, civic, educational, or library purposes, and where such use is not contingent upon the payment of any fee or other compensation, and failure to pay any such fee or other compensation is not a reason to deny admission to or use of this property. Assessments exacted and employed by the association or corporation solely for the improvement or maintenance of the property are not "fees or other compensation" under the terms of this paragraph.]

[(j-2) In Harford County, the County Council is authorized to permit tax credits, for Harford County taxes only, for real property owned by community associations and used for public parks, playgrounds, or picnic areas as used in this subsection, "community association" means any incorporated association whose membership is limited to voluntary subscriptions by residents of the community or development and which has no power either by law, covenant, or any other means to assess fees against residents or property owners based on property values.] ]]

(J-3) IN HOWARD COUNTY, THE COUNTY COUNCIL MAY, BY LAW, PROVIDE FOR TAX CREDITS AGAINST THE AMOUNT OF COUNTY TAXES WITH RESPECT TO REAL OR TANGIBLE PERSONAL PROPERTY OWNED BY COMMUNITY ASSOCIATIONS AND USED FOR COMMUNITY,